

AMENDMENTS TO THE ABSTRACT

Please delete the current abstract in its entirety and replace it with the following new abstract:

A solid electrolytic capacitor having less occurrence of leakage current and a fabrication method therefor. In a solid electrolytic capacitor, a dielectric layer of niobium oxide having high electrical insulation whose major component is niobium or oxygen, an electrolyte layer and a cathode are formed in the order on an anode formed of niobium or niobium alloy, the dielectric layer is composed of a first dielectric layer containing fluorine formed on the anode and a second dielectric layer containing phosphorus or sulfur formed on the first dielectric layer and fluorine concentration in the first dielectric layer is decreased from the anode side toward the second dielectric layer.